

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Daugherty Public Library District

Unit Code: 088/015/10 County: ST. CLAIR

Fiscal Year End: 6/30/2007

Accounting Method: Modified Accrual

Appropriation or Budget: \$191,800

Equalized Assessed Valuation: \$86,366,775

Population: 7,832

Employees:

Full Time: 1

Part Time: 14

Salaries Paid: \$89,088

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$486,358	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$62	\$45	\$27
Revenue Collected During FY 07:	\$212,977	\$235,707	\$163,869
Expenditures During FY 07:	\$221,985	\$225,969	\$140,203
Per Capita Revenue:	\$27	\$42	\$36
Per Capita Expenditures:	\$28	\$40	\$33
Revenues over (under) Expenditures:	-\$9,008	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	215.04%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$477,350	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$61	\$50	\$29

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$435,316	\$70,173	\$
Total Unrestricted Net Assets:	\$42,034	\$175,752	\$3,386

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Deer Creek Public Library District**

Unit Code: **090/010/10**

County: **TAZEWELL**

Fiscal Year End:

6/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$65,500

Equalized Assessed Valuation:

\$24,074,146

Population:

1,100

Employees:

Full Time:

1

Part Time:

5

Salaries Paid:

\$44,888

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$53,577	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$49	\$45	\$27
Revenue Collected During FY 07:	\$86,569	\$235,707	\$163,869
Expenditures During FY 07:	\$85,854	\$225,969	\$140,203
Per Capita Revenue:	\$79	\$42	\$36
Per Capita Expenditures:	\$78	\$40	\$33
Revenues over (under) Expenditures:	\$715	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	63.24%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$54,292	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$49	\$50	\$29

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,173	\$
Total Unrestricted Net Assets:	\$	\$175,752	\$3,386

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Des Plaines Valley Public Library
District

Unit Code: 099/003/10 County: WILL

Fiscal Year End: 6/30/2007

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,941,500

Equalized Assessed Valuation: \$1,335,385,243

Population: 53,523

Employees:

Full Time: 18

Part Time: 27

Salaries Paid: \$864,983

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$1,667,166	\$1,757,497	\$978,475
Per Capita Beginning Fund Balance:	\$31	\$58	\$37
Revenue Collected During FY 07:	\$2,116,828	\$2,813,999	\$2,068,907
Expenditures During FY 07:	\$1,868,009	\$2,442,149	\$1,687,953
Per Capita Revenue:	\$40	\$99	\$80
Per Capita Expenditures:	\$35	\$85	\$67
Revenues over (under) Expenditures:	\$248,819	\$371,850	\$282,162
Ratio of Fund Balance to Expenditures:	102.57%	86.17%	73.44%
Ending Fund Balance for FY 07:	\$1,915,985	\$1,987,245	\$1,396,670
Per Capita Ending Fund Balance:	\$36	\$67	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,550	\$
Total Unreserved Funds:	\$	\$25,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$891,461	\$817,952	\$176,567
Total Unrestricted Net Assets:	\$992,781	\$2,401,522	\$1,476,765



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$2,689,178	\$640,021
Per Capita Debt:	\$	\$81	\$20
General Obligation Debt over EAV:	0.00%	0.27%	0.02%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$138	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$86	\$
Expenditures During FY 07:	\$	\$35	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$51	\$
Ratio of Retained Earnings to Expenditures:	0.00%	7.11%	0.00%
Ending Retained Earnings for FY 07:	\$	\$189	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Dixmoor Public Library District**

Unit Code: **016/033/10** County: **COOK**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$53,310**

Equalized Assessed Valuation: **\$28,498,541**

Population: **4,200**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$79,491	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$19	\$45	\$27
Revenue Collected During FY 07:	\$50,999	\$235,707	\$163,869
Expenditures During FY 07:	\$50,542	\$225,969	\$140,203
Per Capita Revenue:	\$12	\$42	\$36
Per Capita Expenditures:	\$12	\$40	\$33
Revenues over (under) Expenditures:	\$457	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	158.18%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$79,948	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$19	\$50	\$29

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$70,173	\$
Total Unrestricted Net Assets:	\$	\$175,752	\$3,386

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Dodge Memorial Public Library District**

Unit Code: **002/010/10** County: **ALEXANDER**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$16,000**

Equalized Assessed Valuation: **\$8,428,128**

Population: **1,752**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$7,870**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$9,336	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$5	\$45	\$27
Revenue Collected During FY 07:	\$15,972	\$235,707	\$163,869
Expenditures During FY 07:	\$16,468	\$225,969	\$140,203
Per Capita Revenue:	\$9	\$42	\$36
Per Capita Expenditures:	\$9	\$40	\$33
Revenues over (under) Expenditures:	-\$496	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	53.68%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$8,840	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$5	\$50	\$29

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$70,173	\$
Total Unrestricted Net Assets:	\$	\$175,752	\$3,386

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Dolton Public Library District**

Unit Code: **016/035/10** County: **COOK**

Fiscal Year End: **6/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,996,500**

Equalized Assessed Valuation: **\$266,272,238**

Population: **25,614**

Employees:

Full Time: **11**

Part Time: **31**

Salaries Paid: **\$530,123**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$433,928	\$1,757,497	\$978,475
Per Capita Beginning Fund Balance:	\$17	\$58	\$37
Revenue Collected During FY 07:	\$1,206,166	\$2,813,999	\$2,068,907
Expenditures During FY 07:	\$977,959	\$2,442,149	\$1,687,953
Per Capita Revenue:	\$47	\$99	\$80
Per Capita Expenditures:	\$38	\$85	\$67
Revenues over (under) Expenditures:	\$228,207	\$371,850	\$282,162
Ratio of Fund Balance to Expenditures:	67.71%	86.17%	73.44%
Ending Fund Balance for FY 07:	\$662,135	\$1,987,245	\$1,396,670
Per Capita Ending Fund Balance:	\$26	\$67	\$49

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,550	\$
Total Unreserved Funds:	\$	\$25,266	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$817,952	\$176,567
Total Unrestricted Net Assets:	\$1,361,284	\$2,401,522	\$1,476,765

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$2,689,178	\$640,021
Per Capita Debt:	\$	\$81	\$20
General Obligation Debt over EAV:	0.00%	0.27%	0.02%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$138	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$86	\$
Expenditures During FY 07:	\$	\$35	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$51	\$
Ratio of Retained Earnings to Expenditures:	0.00%	7.11%	0.00%
Ending Retained Earnings for FY 07:	\$	\$189	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Dongola Public Library District**

Unit Code: **091/005/10** County: **UNION**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$32,875**

Equalized Assessed Valuation: **\$11,345,735**

Population: **1,944**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$12,876**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$77,974	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$40	\$45	\$27
Revenue Collected During FY 07:	\$37,612	\$235,707	\$163,869
Expenditures During FY 07:	\$31,108	\$225,969	\$140,203
Per Capita Revenue:	\$19	\$42	\$36
Per Capita Expenditures:	\$16	\$40	\$33
Revenues over (under) Expenditures:	\$6,504	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	271.56%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$84,478	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$43	\$50	\$29

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,173	\$
Total Unrestricted Net Assets:	\$	\$175,752	\$3,386



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Doyle Public Library District**

Unit Code: **068/020/10** County: **Montgomery**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$39,900**

Equalized Assessed Valuation: **\$25,163,084**

Population: **1,714**

Employees:

Full Time: **1**

Part Time: **4**

Salaries Paid: **\$20,863**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$77,742	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$45	\$45	\$27
Revenue Collected During FY 07:	\$42,241	\$235,707	\$163,869
Expenditures During FY 07:	\$34,235	\$225,969	\$140,203
Per Capita Revenue:	\$25	\$42	\$36
Per Capita Expenditures:	\$20	\$40	\$33
Revenues over (under) Expenditures:	\$8,006	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	250.47%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$85,748	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$50	\$50	\$29

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$85,748	\$34,678	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,173	\$
Total Unrestricted Net Assets:	\$	\$175,752	\$3,386

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Dundee Public Library District**

Unit Code: **045/015/10** County: **KANE**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,595,975**

Equalized Assessed Valuation: **\$1,799,930,252**

Population: **57,679**

Employees:

Full Time: **20**

Part Time: **18**

Salaries Paid: **\$1,033,210**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,339,787	\$1,757,497	\$978,475
Per Capita Beginning Fund Balance:	\$41	\$58	\$37
Revenue Collected During FY 07:	\$2,798,207	\$2,813,999	\$2,068,907
Expenditures During FY 07:	\$2,099,240	\$2,442,149	\$1,687,953
Per Capita Revenue:	\$49	\$99	\$80
Per Capita Expenditures:	\$36	\$85	\$67
Revenues over (under) Expenditures:	\$698,967	\$371,850	\$282,162
Ratio of Fund Balance to Expenditures:	120.94%	86.17%	73.44%
Ending Fund Balance for FY 07:	\$2,538,754	\$1,987,245	\$1,396,670
Per Capita Ending Fund Balance:	\$44	\$67	\$49

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,550	\$
Total Unreserved Funds:	\$	\$25,266	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$817,952	\$176,567
Total Unrestricted Net Assets:	\$3,315,519	\$2,401,522	\$1,476,765

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$2,689,178	\$640,021
Per Capita Debt:	\$	\$81	\$20
General Obligation Debt over EAV:	0.00%	0.27%	0.02%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$138	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$86	\$
Expenditures During FY 07:	\$	\$35	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$51	\$
Ratio of Retained Earnings to Expenditures:	0.00%	7.11%	0.00%
Ending Retained Earnings for FY 07:	\$	\$189	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Dunlap Public Library District**

Unit Code: **072/020/10** County: **PEORIA**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$931,800**

Equalized Assessed Valuation: **\$157,503,742**

Population: **6,293**

Employees:

Full Time: **2**

Part Time: **9**

Salaries Paid: **\$145,874**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$767,030	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$122	\$45	\$27
Revenue Collected During FY 07:	\$493,268	\$235,707	\$163,869
Expenditures During FY 07:	\$292,073	\$225,969	\$140,203
Per Capita Revenue:	\$78	\$42	\$36
Per Capita Expenditures:	\$46	\$40	\$33
Revenues over (under) Expenditures:	\$201,195	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	1187.45%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$3,468,225	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$551	\$50	\$29

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,733,867	\$70,173	\$
Total Unrestricted Net Assets:	\$763,108	\$175,752	\$3,386



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,500,000	\$183,543	\$
Per Capita Debt:	\$397	\$21	\$
General Obligation Debt over EAV:	1.59%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: East Alton Public Library District

Unit Code: 057/015/10 County: MADISON

Fiscal Year End: 6/30/2007

Accounting Method: Modified Accrual

Appropriation or Budget: \$438,600

Equalized Assessed Valuation: \$133,789,662

Population: 15,000

Employees:

Full Time: 6

Part Time: 3

Salaries Paid: \$238,102

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$91,210	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$6	\$45	\$27
Revenue Collected During FY 07:	\$448,638	\$235,707	\$163,869
Expenditures During FY 07:	\$428,829	\$225,969	\$140,203
Per Capita Revenue:	\$30	\$42	\$36
Per Capita Expenditures:	\$29	\$40	\$33
Revenues over (under) Expenditures:	\$19,809	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	28.16%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$120,749	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$8	\$50	\$29

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$81,247	\$70,173	\$
Total Unrestricted Net Assets:	\$8,679	\$175,752	\$3,386

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$43,250	\$183,543	\$
Per Capita Debt:	\$3	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **East Dubuque Public Library District**

Unit Code: **043/010/10** County: **JO DAVIESS**

Fiscal Year End: **6/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$564,100**

Equalized Assessed Valuation: **\$78,023,805**

Population: **4,500**

Employees:

Full Time: **4**

Part Time: **1**

Salaries Paid: **\$57,740**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$395,293	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$88	\$45	\$27
Revenue Collected During FY 07:	\$188,561	\$235,707	\$163,869
Expenditures During FY 07:	\$161,747	\$225,969	\$140,203
Per Capita Revenue:	\$42	\$42	\$36
Per Capita Expenditures:	\$36	\$40	\$33
Revenues over (under) Expenditures:	\$26,814	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	260.97%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$422,107	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$94	\$50	\$29

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$298,163	\$70,173	\$
Total Unrestricted Net Assets:	\$123,944	\$175,752	\$3,386



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **East Hazel Crest Public Library District**

Unit Code: **016/101/10** County: **COOK**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$77,100**

Equalized Assessed Valuation: **\$28,672,816**

Population: **1,650**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$68,533	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$42	\$45	\$27
Revenue Collected During FY 07:	\$69,454	\$235,707	\$163,869
Expenditures During FY 07:	\$69,006	\$225,969	\$140,203
Per Capita Revenue:	\$42	\$42	\$36
Per Capita Expenditures:	\$42	\$40	\$33
Revenues over (under) Expenditures:	\$448	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	99.96%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$68,981	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$42	\$50	\$29

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$70,173	\$
Total Unrestricted Net Assets:	\$	\$175,752	\$3,386

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Edward Chipman Public Library District**

Unit Code: **046/030/10** County: **Kankakee**

Fiscal Year End: **4/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$110,500**

Equalized Assessed Valuation: **\$103,613,347**

Population: **3,171**

Employees:

Full Time: **3**

Part Time: **2**

Salaries Paid: **\$32,610**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$179,351	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$57	\$45	\$27
Revenue Collected During FY 07:	\$96,917	\$235,707	\$163,869
Expenditures During FY 07:	\$77,484	\$225,969	\$140,203
Per Capita Revenue:	\$31	\$42	\$36
Per Capita Expenditures:	\$24	\$40	\$33
Revenues over (under) Expenditures:	\$19,433	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	256.55%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$198,785	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$63	\$50	\$29

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$198,785	\$34,678	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$70,173	\$
Total Unrestricted Net Assets:	\$	\$175,752	\$3,386



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Eisenhower Public Library District**

Unit Code: **016/036/10** County: **COOK**

Fiscal Year End: **6/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,102,000**

Equalized Assessed Valuation: **\$728,137,000**

Population: **22,879**

Employees:

Full Time: **6**

Part Time: **28**

Salaries Paid: **\$712,915**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,507,300	\$1,757,497	\$978,475
Per Capita Beginning Fund Balance:	\$66	\$58	\$37
Revenue Collected During FY 07:	\$3,197,826	\$2,813,999	\$2,068,907
Expenditures During FY 07:	\$2,253,651	\$2,442,149	\$1,687,953
Per Capita Revenue:	\$140	\$99	\$80
Per Capita Expenditures:	\$99	\$85	\$67
Revenues over (under) Expenditures:	\$944,175	\$371,850	\$282,162
Ratio of Fund Balance to Expenditures:	108.78%	86.17%	73.44%
Ending Fund Balance for FY 07:	\$2,451,475	\$1,987,245	\$1,396,670
Per Capita Ending Fund Balance:	\$107	\$67	\$49

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,550	\$
Total Unreserved Funds:	\$	\$25,266	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$817,952	\$176,567
Total Unrestricted Net Assets:	\$2,860,772	\$2,401,522	\$1,476,765



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$7,465,000	\$2,689,178	\$640,021
Per Capita Debt:	\$326	\$81	\$20
General Obligation Debt over EAV:	0.00%	0.27%	0.02%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$138	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$86	\$
Expenditures During FY 07:	\$	\$35	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$51	\$
Ratio of Retained Earnings to Expenditures:	0.00%	7.11%	0.00%
Ending Retained Earnings for FY 07:	\$	\$189	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Ela Area Public Library District**Unit Code: **049/030/10** County: **LAKE**Fiscal Year End: **6/30/2007**Accounting Method: **Cash With Assets**Appropriation or Budget: **\$6,160,500**Equalized Assessed Valuation: **\$1,744,260,829**Population: **33,580**

Employees:

Full Time: **29**Part Time: **63**Salaries Paid: **\$2,186,363**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$6,766,825	\$1,757,497	\$978,475
Per Capita Beginning Fund Balance:	\$202	\$58	\$37
Revenue Collected During FY 07:	\$4,509,627	\$2,813,999	\$2,068,907
Expenditures During FY 07:	\$4,182,456	\$2,442,149	\$1,687,953
Per Capita Revenue:	\$134	\$99	\$80
Per Capita Expenditures:	\$125	\$85	\$67
Revenues over (under) Expenditures:	\$327,171	\$371,850	\$282,162
Ratio of Fund Balance to Expenditures:	145.70%	86.17%	73.44%
Ending Fund Balance for FY 07:	\$6,093,996	\$1,987,245	\$1,396,670
Per Capita Ending Fund Balance:	\$181	\$67	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,550	\$
Total Unreserved Funds:	\$	\$25,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,150,641	\$817,952	\$176,567
Total Unrestricted Net Assets:	\$7,642,685	\$2,401,522	\$1,476,765

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$12,359,476	\$2,689,178	\$640,021
Per Capita Debt:	\$368	\$81	\$20
General Obligation Debt over EAV:	0.71%	0.27%	0.02%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$138	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$86	\$
Expenditures During FY 07:	\$	\$35	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$51	\$
Ratio of Retained Earnings to Expenditures:	0.00%	7.11%	0.00%
Ending Retained Earnings for FY 07:	\$	\$189	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Eldorado Memorial Public Library District**

Unit Code: **082/010/10** County: **SALINE**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$200,300**

Equalized Assessed Valuation: **\$41,221,206**

Population: **5,200**

Employees:

Full Time: **3**

Part Time: **2**

Salaries Paid: **\$85,330**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$58,183	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$11	\$45	\$27
Revenue Collected During FY 07:	\$237,727	\$235,707	\$163,869
Expenditures During FY 07:	\$175,267	\$225,969	\$140,203
Per Capita Revenue:	\$46	\$42	\$36
Per Capita Expenditures:	\$34	\$40	\$33
Revenues over (under) Expenditures:	\$62,460	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	68.83%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$120,643	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$23	\$50	\$29

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$70,173	\$
Total Unrestricted Net Assets:	\$120,643	\$175,752	\$3,386



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Elkhart Public Library District**

Unit Code: **054/005/10** County: **LOGAN**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$51,234**

Equalized Assessed Valuation: **\$24,116,755**

Population: **777**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$21,312**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$18,546	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$24	\$45	\$27
Revenue Collected During FY 07:	\$44,945	\$235,707	\$163,869
Expenditures During FY 07:	\$43,178	\$225,969	\$140,203
Per Capita Revenue:	\$58	\$42	\$36
Per Capita Expenditures:	\$56	\$40	\$33
Revenues over (under) Expenditures:	\$1,767	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	47.04%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$20,313	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$26	\$50	\$29

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$20,311	\$34,678	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,173	\$
Total Unrestricted Net Assets:	\$	\$175,752	\$3,386

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Ella Johnson Public Library District**

Unit Code: **045/005/10** County: **KANE**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$705,620**

Equalized Assessed Valuation: **\$431,165,524**

Population: **3,871**

Employees:

Full Time: **1**

Part Time: **11**

Salaries Paid: **\$223,808**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$445,367	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$115	\$45	\$27
Revenue Collected During FY 07:	\$543,524	\$235,707	\$163,869
Expenditures During FY 07:	\$414,525	\$225,969	\$140,203
Per Capita Revenue:	\$140	\$42	\$36
Per Capita Expenditures:	\$107	\$40	\$33
Revenues over (under) Expenditures:	\$128,999	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	138.56%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$574,366	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$148	\$50	\$29

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,173	\$
Total Unrestricted Net Assets:	\$574,360	\$175,752	\$3,386

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$16,392	\$183,543	\$
Per Capita Debt:	\$4	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Erie Public Library District**

Unit Code: **098/010/10**

County: **WHITESIDE**

Fiscal Year End:

6/30/2007

Accounting Method:

Cash

Appropriation or Budget:

\$855,700

Equalized Assessed Valuation:

\$42,598,634

Population:

3,345

Employees:

Full Time:

1

Part Time:

8

Salaries Paid:

\$48,937

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$328,181	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$98	\$45	\$27
Revenue Collected During FY 07:	\$166,724	\$235,707	\$163,869
Expenditures During FY 07:	\$103,177	\$225,969	\$140,203
Per Capita Revenue:	\$50	\$42	\$36
Per Capita Expenditures:	\$31	\$40	\$33
Revenues over (under) Expenditures:	\$63,547	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	379.67%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$391,728	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$117	\$50	\$29

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$318,060	\$12,193	\$
Total Unreserved Funds:	\$73,667	\$34,678	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,173	\$
Total Unrestricted Net Assets:	\$	\$175,752	\$3,386

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Eureka Public Library District**

Unit Code: **102/005/10**

County: **WOODFORD**

Fiscal Year End:

6/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$892,500

Equalized Assessed Valuation:

\$82,018,273

Population:

6,231

Employees:

Full Time:

5

Part Time:

9

Salaries Paid:

\$200,759

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$365,513	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$59	\$45	\$27
Revenue Collected During FY 07:	\$432,648	\$235,707	\$163,869
Expenditures During FY 07:	\$368,306	\$225,969	\$140,203
Per Capita Revenue:	\$69	\$42	\$36
Per Capita Expenditures:	\$59	\$40	\$33
Revenues over (under) Expenditures:	\$64,342	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	116.71%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$429,855	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$69	\$50	\$29

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,944	\$70,173	\$
Total Unrestricted Net Assets:	\$429,667	\$175,752	\$3,386

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Evans Public Library District

Unit Code: 026/005/10 County: FAYETTE

Fiscal Year End: 6/30/2007

Accounting Method: Modified Accrual

Appropriation or Budget: \$336,012

Equalized Assessed Valuation: \$88,927,166

Population: 11,791

Employees:

Full Time: 4

Part Time: 7

Salaries Paid: \$152,120

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$545,219	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$46	\$45	\$27
Revenue Collected During FY 07:	\$342,322	\$235,707	\$163,869
Expenditures During FY 07:	\$297,728	\$225,969	\$140,203
Per Capita Revenue:	\$29	\$42	\$36
Per Capita Expenditures:	\$25	\$40	\$33
Revenues over (under) Expenditures:	\$44,594	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	198.10%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$589,813	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$50	\$50	\$29

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$163,275	\$12,193	\$
Total Unreserved Funds:	\$426,538	\$34,678	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$70,173	\$
Total Unrestricted Net Assets:	\$	\$175,752	\$3,386

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Farmersville-Waggoner Public Library District**

Unit Code: **068/001/10** County: **MONTGOME**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash**

Appropriation or Budget: **\$154,650**

Equalized Assessed Valuation: **\$22,777,967**

Population: **1,655**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$29,068**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$26,922	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$16	\$45	\$27
Revenue Collected During FY 07:	\$97,599	\$235,707	\$163,869
Expenditures During FY 07:	\$82,261	\$225,969	\$140,203
Per Capita Revenue:	\$59	\$42	\$36
Per Capita Expenditures:	\$50	\$40	\$33
Revenues over (under) Expenditures:	\$15,338	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	51.37%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$42,260	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$26	\$50	\$29

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$70,173	\$
Total Unrestricted Net Assets:	\$	\$175,752	\$3,386



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Farmington Public Library District**

Unit Code: **029/015/10** County: **FULTON**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$427,003**

Equalized Assessed Valuation: **\$88,376,443**

Population: **7,267**

Employees:

Full Time: **2**

Part Time: **5**

Salaries Paid: **\$93,537**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$657,668	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$91	\$45	\$27
Revenue Collected During FY 07:	\$238,845	\$235,707	\$163,869
Expenditures During FY 07:	\$218,288	\$225,969	\$140,203
Per Capita Revenue:	\$33	\$42	\$36
Per Capita Expenditures:	\$30	\$40	\$33
Revenues over (under) Expenditures:	\$20,557	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	310.70%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$678,225	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$93	\$50	\$29

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$340,963	\$70,173	\$
Total Unrestricted Net Assets:	\$337,262	\$175,752	\$3,386

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$35,000	\$183,543	\$
Per Capita Debt:	\$5	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Flagg-Rochelle Public Library District**

Unit Code: **071/015/10** County: **OGLE**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$791,348**

Equalized Assessed Valuation: **\$217,254,620**

Population: **13,370**

Employees:

Full Time: **10**

Part Time: **3**

Salaries Paid: **\$194,210**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$106,100	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$8	\$45	\$27
Revenue Collected During FY 07:	\$445,074	\$235,707	\$163,869
Expenditures During FY 07:	\$432,748	\$225,969	\$140,203
Per Capita Revenue:	\$33	\$42	\$36
Per Capita Expenditures:	\$32	\$40	\$33
Revenues over (under) Expenditures:	\$12,326	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	27.37%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$118,426	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$9	\$50	\$29

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,173	\$
Total Unrestricted Net Assets:	\$166,029	\$175,752	\$3,386



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$225,000	\$183,543	\$
Per Capita Debt:	\$17	\$21	\$
General Obligation Debt over EAV:	0.10%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Fondulac Public Library District**

Unit Code: **090/020/10**

County: **TAZEWELL**

Fiscal Year End:

6/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,583,000

Equalized Assessed Valuation:

\$355,370,493

Population:

20,836

Employees:

Full Time:

13

Part Time:

5

Salaries Paid:

\$502,892

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$2,674,778	\$1,757,497	\$978,475
Per Capita Beginning Fund Balance:	\$128	\$58	\$37
Revenue Collected During FY 07:	\$1,303,287	\$2,813,999	\$2,068,907
Expenditures During FY 07:	\$964,063	\$2,442,149	\$1,687,953
Per Capita Revenue:	\$63	\$99	\$80
Per Capita Expenditures:	\$46	\$85	\$67
Revenues over (under) Expenditures:	\$339,224	\$371,850	\$282,162
Ratio of Fund Balance to Expenditures:	310.39%	86.17%	73.44%
Ending Fund Balance for FY 07:	\$2,992,353	\$1,987,245	\$1,396,670
Per Capita Ending Fund Balance:	\$144	\$67	\$49

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,550	\$
Total Unreserved Funds:	\$	\$25,266	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$258,159	\$817,952	\$176,567
Total Unrestricted Net Assets:	\$1,842,318	\$2,401,522	\$1,476,765



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$2,689,178	\$640,021
Per Capita Debt:	\$	\$81	\$20
General Obligation Debt over EAV:	0.00%	0.27%	0.02%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$138	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$86	\$
Expenditures During FY 07:	\$	\$35	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$51	\$
Ratio of Retained Earnings to Expenditures:	0.00%	7.11%	0.00%
Ending Retained Earnings for FY 07:	\$	\$189	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Forrest Public Library District**

Unit Code: **053/010/10** County: **LIVINGSTON**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$207,270**

Equalized Assessed Valuation: **\$32,244,440**

Population: **2,164**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$40,654**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$167,279	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$77	\$45	\$27
Revenue Collected During FY 07:	\$113,758	\$235,707	\$163,869
Expenditures During FY 07:	\$112,679	\$225,969	\$140,203
Per Capita Revenue:	\$53	\$42	\$36
Per Capita Expenditures:	\$52	\$40	\$33
Revenues over (under) Expenditures:	\$1,079	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	149.41%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$168,358	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$78	\$50	\$29

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$70,173	\$
Total Unrestricted Net Assets:	\$168,359	\$175,752	\$3,386

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Fossil Ridge Public Library District

Unit Code: 099/005/10 County: WILL

Fiscal Year End: 6/30/2007

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,166,890

Equalized Assessed Valuation: \$390,230,607

Population: 13,478

Employees:

Full Time: 6

Part Time: 14

Salaries Paid: \$281,630

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$930,100	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$69	\$45	\$27
Revenue Collected During FY 07:	\$797,184	\$235,707	\$163,869
Expenditures During FY 07:	\$715,452	\$225,969	\$140,203
Per Capita Revenue:	\$59	\$42	\$36
Per Capita Expenditures:	\$53	\$40	\$33
Revenues over (under) Expenditures:	\$81,732	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	141.43%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$1,011,832	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$75	\$50	\$29

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$602,055	\$70,173	\$
Total Unrestricted Net Assets:	\$386,416	\$175,752	\$3,386

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Fountaindale Public Library District

Unit Code: 099/010/10 County: WILL

Fiscal Year End: 6/30/2007

Accounting Method: Modified Accrual

Appropriation or Budget: \$8,076,049

Equalized Assessed Valuation: \$2,519,381,418

Population: 71,474

Employees:

Full Time: 56

Part Time: 47

Salaries Paid: \$2,867,708

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$2,378,878	\$1,757,497	\$978,475
Per Capita Beginning Fund Balance:	\$33	\$58	\$37
Revenue Collected During FY 07:	\$7,638,376	\$2,813,999	\$2,068,907
Expenditures During FY 07:	\$5,776,841	\$2,442,149	\$1,687,953
Per Capita Revenue:	\$107	\$99	\$80
Per Capita Expenditures:	\$81	\$85	\$67
Revenues over (under) Expenditures:	\$1,861,535	\$371,850	\$282,162
Ratio of Fund Balance to Expenditures:	43.47%	86.17%	73.44%
Ending Fund Balance for FY 07:	\$2,511,076	\$1,987,245	\$1,396,670
Per Capita Ending Fund Balance:	\$35	\$67	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,550	\$
Total Unreserved Funds:	\$	\$25,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$817,952	\$176,567
Total Unrestricted Net Assets:	\$7,125,623	\$2,401,522	\$1,476,765

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$212,705	\$2,689,178	\$640,021
Per Capita Debt:	\$3	\$81	\$20
General Obligation Debt over EAV:	0.00%	0.27%	0.02%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$138	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$86	\$
Expenditures During FY 07:	\$	\$35	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$51	\$
Ratio of Retained Earnings to Expenditures:	0.00%	7.11%	0.00%
Ending Retained Earnings for FY 07:	\$	\$189	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Four Star Public Library District

Unit Code: 001/030/10

County: ADAMS

Fiscal Year End:

6/30/2007

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$133,707

Equalized Assessed Valuation:

\$44,753,238

Population:

4,670

Employees:

Full Time:

Part Time:

6

Salaries Paid:

\$50,020

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$42,193	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$9	\$45	\$27
Revenue Collected During FY 07:	\$92,347	\$235,707	\$163,869
Expenditures During FY 07:	\$87,418	\$225,969	\$140,203
Per Capita Revenue:	\$20	\$42	\$36
Per Capita Expenditures:	\$19	\$40	\$33
Revenues over (under) Expenditures:	\$4,929	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	53.90%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$47,122	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$10	\$50	\$29

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$70,173	\$
Total Unrestricted Net Assets:	\$256,954	\$175,752	\$3,386

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$183,543	\$
Per Capita Debt:	\$	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Fox Lake Public Library District

Unit Code: 049/004/10 County: LAKE

Fiscal Year End: 6/30/2007

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,980,899

Equalized Assessed Valuation: \$666,768,334

Population: 18,533

Employees:

Full Time: 6

Part Time: 10

Salaries Paid: \$347,411

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,158,485	\$1,757,497	\$978,475
Per Capita Beginning Fund Balance:	\$63	\$58	\$37
Revenue Collected During FY 07:	\$1,206,184	\$2,813,999	\$2,068,907
Expenditures During FY 07:	\$724,810	\$2,442,149	\$1,687,953
Per Capita Revenue:	\$65	\$99	\$80
Per Capita Expenditures:	\$39	\$85	\$67
Revenues over (under) Expenditures:	\$481,374	\$371,850	\$282,162
Ratio of Fund Balance to Expenditures:	226.25%	86.17%	73.44%
Ending Fund Balance for FY 07:	\$1,639,859	\$1,987,245	\$1,396,670
Per Capita Ending Fund Balance:	\$88	\$67	\$49

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,550	\$
Total Unreserved Funds:	\$	\$25,266	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,174,331	\$817,952	\$176,567
Total Unrestricted Net Assets:	\$1,639,859	\$2,401,522	\$1,476,765

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$2,689,178	\$640,021
Per Capita Debt:	\$	\$81	\$20
General Obligation Debt over EAV:	0.00%	0.27%	0.02%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$138	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$86	\$
Expenditures During FY 07:	\$	\$35	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$51	\$
Ratio of Retained Earnings to Expenditures:	0.00%	7.11%	0.00%
Ending Retained Earnings for FY 07:	\$	\$189	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Fox River Grove Public Library District**

Unit Code: **063/020/10** County: **MCHENRY**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,355,283**

Equalized Assessed Valuation: **\$115,605,812**

Population: **4,235**

Employees:

Full Time: **2**

Part Time: **8**

Salaries Paid: **\$202,475**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$909,741	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$215	\$45	\$27
Revenue Collected During FY 07:	\$432,616	\$235,707	\$163,869
Expenditures During FY 07:	\$410,756	\$225,969	\$140,203
Per Capita Revenue:	\$102	\$42	\$36
Per Capita Expenditures:	\$97	\$40	\$33
Revenues over (under) Expenditures:	\$21,860	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	226.80%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$931,601	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$220	\$50	\$29

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$635,972	\$70,173	\$
Total Unrestricted Net Assets:	\$277,733	\$175,752	\$3,386



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$745,000	\$183,543	\$
Per Capita Debt:	\$176	\$21	\$
General Obligation Debt over EAV:	0.64%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Frankfort Public Library District**

Unit Code: **099/020/10**

County: **WILL**

Fiscal Year End:

6/30/2007

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,081,688

Equalized Assessed Valuation:

\$1,034,423,288

Population:

25,237

Employees:

Full Time:

8

Part Time:

29

Salaries Paid:

\$711,568

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$475,504	\$1,757,497	\$978,475
Per Capita Beginning Fund Balance:	\$19	\$58	\$37
Revenue Collected During FY 07:	\$1,674,593	\$2,813,999	\$2,068,907
Expenditures During FY 07:	\$1,570,615	\$2,442,149	\$1,687,953
Per Capita Revenue:	\$66	\$99	\$80
Per Capita Expenditures:	\$62	\$85	\$67
Revenues over (under) Expenditures:	\$103,978	\$371,850	\$282,162
Ratio of Fund Balance to Expenditures:	36.90%	86.17%	73.44%
Ending Fund Balance for FY 07:	\$579,482	\$1,987,245	\$1,396,670
Per Capita Ending Fund Balance:	\$23	\$67	\$49

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,550	\$
Total Unreserved Funds:	\$	\$25,266	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$817,952	\$176,567
Total Unrestricted Net Assets:	\$2,084,169	\$2,401,522	\$1,476,765

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$725,000	\$2,689,178	\$640,021
Per Capita Debt:	\$29	\$81	\$20
General Obligation Debt over EAV:	0.07%	0.27%	0.02%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$138	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$86	\$
Expenditures During FY 07:	\$	\$35	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$51	\$
Ratio of Retained Earnings to Expenditures:	0.00%	7.11%	0.00%
Ending Retained Earnings for FY 07:	\$	\$189	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Franklin Park Public Library District**

Unit Code: **016/037/10** County: **COOK**

Fiscal Year End: **6/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,579,170**

Equalized Assessed Valuation: **\$830,481,239**

Population: **19,434**

Employees:

Full Time: **5**

Part Time: **20**

Salaries Paid: **\$722,645**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$1,726,450	\$1,757,497	\$978,475
Per Capita Beginning Fund Balance:	\$89	\$58	\$37
Revenue Collected During FY 07:	\$1,680,899	\$2,813,999	\$2,068,907
Expenditures During FY 07:	\$1,485,268	\$2,442,149	\$1,687,953
Per Capita Revenue:	\$86	\$99	\$80
Per Capita Expenditures:	\$76	\$85	\$67
Revenues over (under) Expenditures:	\$195,631	\$371,850	\$282,162
Ratio of Fund Balance to Expenditures:	129.41%	86.17%	73.44%
Ending Fund Balance for FY 07:	\$1,922,081	\$1,987,245	\$1,396,670
Per Capita Ending Fund Balance:	\$99	\$67	\$49

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,550	\$
Total Unreserved Funds:	\$	\$25,266	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$153,711	\$817,952	\$176,567
Total Unrestricted Net Assets:	\$1,768,370	\$2,401,522	\$1,476,765

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$2,689,178	\$640,021
Per Capita Debt:	\$	\$81	\$20
General Obligation Debt over EAV:	0.00%	0.27%	0.02%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$138	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$86	\$
Expenditures During FY 07:	\$	\$35	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$51	\$
Ratio of Retained Earnings to Expenditures:	0.00%	7.11%	0.00%
Ending Retained Earnings for FY 07:	\$	\$189	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Freeburg Area Public Library
District

Unit Code: 088/020/10 County: St. Clair

Fiscal Year End: 6/30/2007

Accounting Method: Modified Accrual

Appropriation or Budget: \$213,800

Equalized Assessed Valuation: \$103,799,087

Population: 4,164

Employees:

Full Time: 1

Part Time: 5

Salaries Paid: \$78,169

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 07:	\$291,799	\$234,268	\$109,197
Per Capita Beginning Fund Balance:	\$70	\$45	\$27
Revenue Collected During FY 07:	\$250,289	\$235,707	\$163,869
Expenditures During FY 07:	\$220,944	\$225,969	\$140,203
Per Capita Revenue:	\$60	\$42	\$36
Per Capita Expenditures:	\$53	\$40	\$33
Revenues over (under) Expenditures:	\$29,345	\$9,738	\$5,820
Ratio of Fund Balance to Expenditures:	146.41%	129.79%	92.94%
Ending Fund Balance for FY 07:	\$323,482	\$260,702	\$120,696
Per Capita Ending Fund Balance:	\$78	\$50	\$29

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$12,193	\$
Total Unreserved Funds:	\$	\$34,678	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$70,173	\$
Total Unrestricted Net Assets:	\$321,560	\$175,752	\$3,386



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$279,586	\$183,543	\$
Per Capita Debt:	\$67	\$21	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$	\$
Expenditures During FY 07:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 07:	\$	\$39	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Fremont Public Library District**Unit Code: **049/005/10** County: **LAKE**Fiscal Year End: **6/30/2007**Accounting Method: **Cash With Assets**Appropriation or Budget: **\$4,945,292**Equalized Assessed Valuation: **\$1,145,232,264**Population: **29,620**

Employees:

Full Time: **23**Part Time: **37**Salaries Paid: **\$1,297,417**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$400,283	\$1,757,497	\$978,475
Per Capita Beginning Fund Balance:	\$14	\$58	\$37
Revenue Collected During FY 07:	\$2,958,545	\$2,813,999	\$2,068,907
Expenditures During FY 07:	\$2,764,663	\$2,442,149	\$1,687,953
Per Capita Revenue:	\$100	\$99	\$80
Per Capita Expenditures:	\$93	\$85	\$67
Revenues over (under) Expenditures:	\$193,882	\$371,850	\$282,162
Ratio of Fund Balance to Expenditures:	17.87%	86.17%	73.44%
Ending Fund Balance for FY 07:	\$494,165	\$1,987,245	\$1,396,670
Per Capita Ending Fund Balance:	\$17	\$67	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,550	\$
Total Unreserved Funds:	\$	\$25,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$703,579	\$817,952	\$176,567
Total Unrestricted Net Assets:	\$261,526	\$2,401,522	\$1,476,765



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$8,025,000	\$2,689,178	\$640,021
Per Capita Debt:	\$271	\$81	\$20
General Obligation Debt over EAV:	0.70%	0.27%	0.02%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$138	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$	\$
Revenue Collected During FY 07:	\$	\$86	\$
Expenditures During FY 07:	\$	\$35	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$51	\$
Ratio of Retained Earnings to Expenditures:	0.00%	7.11%	0.00%
Ending Retained Earnings for FY 07:	\$	\$189	\$
Per Capita Ending Retained Earnings:	\$	\$	\$